ARCHIVE

APPENDIX A

IN THE SUPREME COURT OF PENNSYLVANIA

CITY OF ERIE

v.

R. D. MCALLISTER & SON, a partnership and IRENE MARKOPOLOS

Nos. 11 and 12 March Term, 1964

July 1, 1964: "Judgment affirmed on the able opinion of Judge Laub at ..... D. & C. 2nd ..... PER CURIAM."

APPENDIX B

Constitution of Pennsylvania

Article IX, Sec. 1

"All taxes shall be uniform, upon the same class of subjects, within the territorial limits of the authority levying the tax, and shall be levied and collected under general laws; but the General Assembly may, by general laws, exempt from taxation public property used for public purposes, actual places of religious worship, places of burial not used or held for private or corporate profit, institutions of purely public charity and real and personal property owned, occupied, and used by any branch, post, or camp of honorably discharged soldiers, sailors, and marines; and the General Assembly may, by general laws, set up standards and qualifications for private forest reserves, and make special provision for the taxation thereof. Citizens and residents of this Commonwealth, who served in any war or armed conflict in which the United States was engaged and were honorably discharged or released under honorable circumstances from active service, shall be exempt from the payment of all real property taxes upon the residence occupied by the said citizens and residents of this Commonwealth imposed by the Commonwealth of Pennsylvania or any of its political subdivisions if, as a result of military service, they are blind, paraplegic or double or quadruple amputees, and if the State Veterans' Commission determines that such persons are in need of the tax exemptions granted herein. (Amendment of November 6, 1923; November 14, 1958; November 7, 1961.)"

This provision and Section 2 appeared in the Constitution of Pennsylvania of 1874, as follows:

"Section 1. All taxes shall be uniform, upon the same class of subjects, within the territorial limits of the authority levying the tax, and shall be levied and collected under general laws; but the General Assembly may, by

general laws, exempt from taxation public property used for public purposes, actual places of religious worship, places of burial not used or held for private or corporate profit, and institutions of purely public charity.

Section 2. All laws exempting property from taxation, other than the property above enumerated, shall be void."